

Valuation Jurisdiction	Change in Taxable Valuation							Current Value	New Value	Increase
	Agricultural	Commercial	Industrial	Residential	Exempt	Other	Total			
Appanoose	12.1%	0.7%	0.0%	42.2%	-	0.0%	20.0%	262,545,313	314,946,816	20.0%
Black Hawk	12.8%	0.7%	0.0%	27.6%	-	0.0%	16.9%	3,424,412,218	4,003,527,572	16.9%
Cedar Rapids	11.1%	0.7%	0.0%	32.5%	-	0.0%	16.0%	4,615,041,568	5,354,085,831	16.0%
Cerro Gordo	11.5%	0.7%	0.0%	44.1%	-	0.0%	23.0%	1,592,851,228	1,959,134,817	23.0%
Jones	11.4%	0.7%	0.0%	32.0%	-	0.0%	16.5%	678,625,775	790,703,935	16.5%
Lee	13.1%	0.7%	0.0%	35.4%	-	0.0%	17.3%	803,798,200	942,561,054	17.3%
Polk	9.8%	0.7%	0.0%	30.8%	-	0.0%	16.3%	13,971,950,748	16,254,904,905	16.3%
Story	4.0%	0.7%	0.0%	39.3%	-	0.0%	19.8%	2,678,190,207	3,207,900,067	19.8%
Sample Total	10.5%	0.7%	0.0%	32.4%	-	0.0%	17.1%	28,027,415,258	32,827,764,996	17.1%

Taxes Jurisdiction	Change in Taxes Due							Current Rate	New Rate	Decrease
	Agricultural	Commercial	Industrial	Residential	Exempt	Other	Total			
Appanoose	-6.6%	-16.0%	-16.6%	18.5%	-	-16.6%	0.0%	34.2399	28.5430	-16.6%
Black Hawk	-3.5%	-13.8%	-14.5%	9.2%	-	-14.5%	0.0%	37.3135	31.9161	-14.5%
Cedar Rapids	-4.2%	-13.2%	-13.8%	14.2%	-	-13.8%	0.0%	34.8052	30.0009	-13.8%
Cerro Gordo	-9.4%	-18.1%	-18.7%	17.2%	-	-18.7%	0.0%	27.0831	22.0196	-18.7%
Jones	-4.4%	-13.5%	-14.2%	13.3%	-	-14.2%	0.0%	25.7287	22.0818	-14.2%
Lee	-3.5%	-14.1%	-14.7%	15.4%	-	-14.7%	0.0%	31.6604	26.9994	-14.7%
Polk	-5.7%	-13.4%	-14.0%	12.4%	-	-14.0%	0.0%	38.9316	33.4638	-14.0%
Story	-13.1%	-15.9%	-16.5%	16.3%	-	-16.5%	0.0%	29.7215	24.8137	-16.5%
Sample Total	-7.1%	-14.4%	-15.1%	12.1%	-	-15.4%	0.0%	-	-	-

Jurisdiction	Exempt Property	
	New Value	Taxes Due
Appanoose	6,074,846	86,697
Black Hawk	76,036,420	1,213,391
Cedar Rapids	94,725,347	1,420,925
Cerro Gordo	27,087,002	298,222
Jones	1,406,856	15,533
Lee	9,157,615	123,625
Polk	263,859,764	4,414,871
Story	26,126,196	324,144
Sample Total	504,474,045	7,897,408

Sources: County Auditors  
Local Assessors  
Department of Management  
Department of Revenue

Appendix A - Homestead Elimination & Homeowner's Exemption Impact  
Change in Taxable Valuation for Residential Properties and Agricultural Dwellings

Jurisdiction	Current Net Taxable Value*	Proposed Taxable Value	Change Due to 50% "Rollback"	Change due to Homestead Elimination	Change due to military credit transfer	Change due to owner-occupied requirement	Change due to \$150,000 ceiling	Change due to \$10,000 floor	Total Proposed Taxable Value Change
Appanoose	89,127,804	126,712,903	3,306,472	12,648,800	1,977,936	20,946,989	86,510	-1,381,608	37,585,099
Black Hawk	1,819,678,266	2,322,249,640	62,476,937	124,963,160	15,836,452	257,135,850	42,415,530	-256,555	502,571,374
Cedar Rapids	2,082,595,288	2,758,417,358	70,606,243	117,796,800	15,177,140	447,522,096	24,816,043	-96,252	675,822,070
Cerro Gordo	728,763,211	1,050,239,259	24,960,361	47,661,920	6,811,656	230,627,224	11,784,986	-370,099	321,476,047
Jones	250,334,754	330,432,850	8,734,184	21,211,960	2,525,202	46,695,630	1,211,745	-234,255	80,098,096
Lee	320,845,424	434,319,770	11,590,233	37,341,120	5,505,996	58,978,521	1,298,919	-1,240,444	113,474,345
Polk	6,787,739,695	8,878,187,315	229,087,454	362,357,080	38,490,116	1,283,464,325	178,545,190	-1,496,545	2,090,447,620
Story	1,273,107,338	1,772,878,455	42,469,754	53,369,400	6,191,236	381,082,328	16,714,450	-56,050	499,771,117
Total	13,263,063,977	17,546,724,646	449,925,165	764,701,440	90,537,798	2,705,505,974	276,786,862	-3,750,200	4,283,660,669

% of current taxable value

Jurisdiction	Current Net Taxable Value*	Proposed Taxable Value	Change Due to 50% "Rollback"	Change due to Homestead Elimination	Change due to military credit transfer	Change due to owner-occupied requirement	Change due to \$150,000 ceiling	Change due to \$10,000 floor	Total Proposed Taxable Value Change
Appanoose	100.0%	142.2%	3.7%	14.2%	2.2%	23.5%	0.1%	-1.6%	42.2%
Black Hawk	100.0%	127.6%	3.4%	6.9%	0.9%	14.1%	2.3%	0.0%	27.6%
Cedar Rapids	100.0%	132.5%	3.4%	5.7%	0.7%	21.5%	1.2%	0.0%	32.5%
Cerro Gordo	100.0%	144.1%	3.4%	6.5%	0.9%	31.6%	1.6%	-0.1%	44.1%
Jones	100.0%	132.0%	3.5%	8.5%	1.0%	18.7%	0.5%	-0.1%	32.0%
Lee	100.0%	135.4%	3.6%	11.6%	1.7%	18.4%	0.4%	-0.4%	35.4%
Polk	100.0%	130.8%	3.4%	5.3%	0.6%	18.9%	2.6%	0.0%	30.8%
Story	100.0%	139.3%	3.3%	4.2%	0.5%	29.9%	1.3%	0.0%	39.3%
Total	100.0%	132.3%	3.4%	5.8%	0.7%	20.4%	2.1%	0.0%	32.3%

\*Net taxable value is actual taxable value less homestead credits (funded at 80%) and military exemptions

Sources: County Auditors  
Local Assessors  
Department of Management  
Department of Revenue